

26th Legislature(2009-2010)

Bills/Resolutions**Passed Both House and Senate 2nd Session****26th Legislature**

BILL	SHORT TITLE	PRIME SPONSOR(s)	CURRENT STATUS	STATUS DATE
<u>HB 6</u>	CRUELTY TO ANIMALS	LYNN	AWAIT TRANSMIT GOV	04/17/10
<u>HB 10</u>	MUNICIPAL TAX EXEMPTIONS	** GRUENBERG, CHENAULT	TRANSM TO GOVERNOR	04/28/10
<u>HB 14</u>	ALASKAN MALAMUTE AS STATE DOG	GARDNER	AWAIT TRANSMIT GOV	04/19/10
<u>HB 20</u>	FISHERIES LOANS:ENERGY EFFICIENCY/AMOUNT	EDGMON, BUCH	AWAIT TRANSMIT GOV	04/16/10
<u>HB 24</u>	PROCUREMENT PREFERENCE FOR VETERANS	** FAIRCLOUGH, GATTO	AWAIT TRANSMIT GOV	04/16/10
<u>HB 36</u>	INITIATIVES: CONTRIBUTIONS/ PROCEDURES	** JOHANSEN, MILLETT	AWAIT TRANSMIT GOV	04/18/10
<u>HB 50</u>	LIMIT OVERTIME FOR REGISTERED NURSES	** P.WILSON, GARA	AWAIT TRANSMIT GOV	04/19/10
<u>HB 52</u>	POST-TRIAL JUROR COUNSELING	KERTTULA	AWAIT TRANSMIT GOV	04/19/10
<u>HB 70</u>	FARM TO SCHOOL PROGRAM	GATTO	TRANSM TO GOVERNOR	04/28/10
<u>HB 73</u>	FIREFIGHTER/EMT LICENSE PLATES	LYNN	AWAIT TRANSMIT GOV	04/18/10
<u>HB 90</u>	AIDEA: BONDING/TAXATION/RECORDS	RLS BY REQUEST OF THE GOVERNOR	AWAIT TRANSMIT GOV	04/18/10
<u>HB 98</u>	ALCOHOL: MINOR CONSUMING/LOCAL OPTION	RAMRAS	AWAIT TRANSMIT GOV	04/18/10
<u>HB 101</u>	EXEMPTIONS: LIFE INSURANCE; ANNUITIES	COGHILL	AWAIT TRANSMIT GOV	04/18/10
<u>HB 108</u>	PROP. FORECLOSURE/EXECUTION/TRUST DEEDS	RAMRAS	AWAIT TRANSMIT GOV	04/18/10
<u>HB 110</u>	PSYCHOLOGISTS' LICENSING & PRACTICE	HERRON	AWAIT TRANSMIT GOV	04/14/10
<u>HB 114</u>	USE STATE TRANS FACILITY FOR DISASTER AID	RAMRAS	AWAIT TRANSMIT GOV	04/18/10
<u>HB 126</u>	EXTEND/RESUME STATE CUSTODY OF CHILDREN	GARA	AWAIT TRANSMIT GOV	04/19/10
<u>HB 162</u>	SOUTHEAST STATE FOREST	RLS BY REQUEST OF THE GOVERNOR	AWAIT TRANSMIT GOV	04/18/10
<u>HB 168</u>	TRAUMA CARE CENTERS/FUND	COGHILL	AWAIT TRANSMIT GOV	04/18/10
<u>HB 184</u>	DEBT AUTHORIZATION FOR UNIVERSITY	KELLY	AWAIT TRANSMIT GOV	04/19/10
<u>HB 186</u>	AK FIREARMS EXEMPT FROM FED. REGULATION	KELLY	AWAIT TRANSMIT GOV	04/16/10
<u>HB 190</u>	CHILDREN'S TRUST	FAIRCLOUGH	AWAIT TRANSMIT GOV	04/19/10
<u>HB 210</u>	IZEMBEK STATE GAME REFUGE LAND EXCHANGE	EDGMON	AWAIT TRANSMIT GOV	04/14/10
<u>HB 226</u>	NAMING VETERANS' WAY IN MAT-SU	KELLER	AWAIT TRANSMIT GOV	04/19/10

<u>HB 245</u>	LICENSING FOR OPTOMETRY	THOMAS	AWAIT TRANSMIT GOV	04/12/10
<u>HB 251</u>	VEHICLE LIENS/TOWING/STORAGE/TRANSPORT	RAMRAS	AWAIT TRANSMIT GOV	04/17/10
<u>HB 253</u>	MECHANIC/MATERIALMEN LIENS	RAMRAS	AWAIT TRANSMIT GOV	04/16/10
<u>HB 262</u>	MOTORCYCLE/SCOOTER AWARENESS MONTH	** KELLER, HERRON	TRANSM TO GOVERNOR	04/28/10
<u>HB 273</u>	MUNICIPAL GENERAL GRANT LAND	P.WILSON	AWAIT TRANSMIT GOV	04/13/10
<u>HB 274</u>	ESTABLISHING PURPLE HEART DAY	** DAHLSTROM, GARDNER	CHAPTER 2 SLA 10	03/22/10
<u>HB 276</u>	FORT ROUSSEAU CAUSEWAY HIST PARK	P.WILSON	CHAPTER 3 SLA 10	03/30/10
<u>HB 277</u>	EMERGENCY USE OF EPINEPHRINE	P.WILSON, LYNN	AWAIT TRANSMIT GOV	04/14/10
<u>HB 280</u>	NATURAL GAS: STORAGE/ TAX CREDITS	HAWKER, CHENAULT	TRANSM TO GOVERNOR	04/28/10
<u>HB 287</u>	UNIFORM ACT: PROPERTY INTEREST DISCLAIMER	RAMRAS, GRUENBERG	AWAIT TRANSMIT GOV	04/17/10
<u>HB 292</u>	GRANTS TO DISASTER VICTIMS	RLS BY REQUEST OF THE GOVERNOR	AWAIT TRANSMIT GOV	04/13/10
<u>HB 294</u>	USE, REGULATION, AND OPERATION OF BOATS	NEUMAN	AWAIT TRANSMIT GOV	04/19/10
<u>HB 300</u>	APPROP: OPERATING BUDGET/LOANS/FUNDS	RLS BY REQUEST OF THE GOVERNOR	AWAIT TRANSMIT GOV	04/29/10
<u>HB 302</u>	APPROP: MENTAL HEALTH BUDGET	RLS BY REQUEST OF THE GOVERNOR	AWAIT TRANSMIT GOV	04/29/10
<u>HB 306</u>	STATE ENERGY POLICY	ENERGY	AWAIT TRANSMIT GOV	04/18/10
<u>HB 307</u>	SEXUAL ASSAULT PROTECTIVE ORDERS	HOLMES	CHAPTER 4 SLA 10	03/31/10
<u>HB 315</u>	PUBLIC ACCOUNTING	LABOR & COMMERCE	AWAIT TRANSMIT GOV	04/18/10
<u>HB 319</u>	CONCEALED HANDGUNS/ FED FIREARMS FORMS	HAWKER	AWAIT TRANSMIT GOV	04/15/10
<u>HB 324</u>	FAILURE TO APPEAR; RELEASE PROCEDURES	RLS BY REQUEST OF THE GOVERNOR	AWAIT TRANSMIT GOV	04/18/10
<u>HB 326</u>	SUPPLEMENTAL/OTHER APPROPRIATIONS	RLS BY REQUEST OF THE GOVERNOR	TRANSM TO GOVERNOR	04/29/10
<u>HB 334</u>	MILITARY DEPLOYMENT AND CHILD CUSTODY	THOMAS	AWAIT TRANSMIT GOV	04/18/10
<u>HB 336</u>	ELECTRIC & TELEPHONE COOPERATIVES' VOTING	STATE AFFAIRS	AWAIT TRANSMIT GOV	04/10/10
<u>HB 342</u>	EXTEND BOARD OF REAL ESTATE APPRAISERS	T.WILSON	AWAIT TRANSMIT GOV	04/17/10
<u>HB 344</u>	SALMON PRODUCT DEVELOP. TAX CREDIT	THOMAS	AWAIT TRANSMIT GOV	04/16/10
<u>HB 345</u>	SAM SCHUYLER MEMORIAL BRIDGE	RAMRAS	AWAIT TRANSMIT GOV	04/19/10
<u>HB 349</u>	SUICIDE PREVENTION COUNCIL MEETINGS	FAIRCLOUGH	CHAPTER 5 SLA 10	04/14/10
<u>HB 354</u>	AK CAPSTONE AVIONICS REVOLVING LOAN FUND	KELLER	AWAIT TRANSMIT GOV	04/16/10

<u>HB 355</u>	CRIMINAL FINES FOR ORGANIZATIONS	GRUENBERG	AWAIT TRANSMIT GOV	04/19/10
<u>HB 357</u>	AK RAILROAD CORP. LAND SALES	STOLTZE	AWAIT TRANSMIT GOV	04/19/10
<u>HB 360</u>	YOUTH ACADEMY: STUDENT RECORDS	DAHLSTROM	AWAIT TRANSMIT GOV	04/18/10
<u>HB 363</u>	AIDEA MEMBERSHIP	COMMUNITY & REGIONAL AFFAIRS	AWAIT TRANSMIT GOV	04/19/10
<u>HB 365</u>	FISH PROCESSOR FEES, LICENSES, RECORDS	MILLETT	AWAIT TRANSMIT GOV	04/19/10
<u>HB 366</u>	MOTOR CARRIER INDEMNIFICATION AGREEMENTS	JOHNSON	AWAIT TRANSMIT GOV	04/13/10
<u>HB 369</u>	IN-STATE PIPELINE/COORDINATOR /TEAM	CHENAULT	CHAPTER 7 SLA 10	04/26/10
<u>HB 376</u>	EXTEND BD OF PSYCHOLOGIST & PSYCH. ASSOC.	HEALTH & SOCIAL SERVICES	AWAIT TRANSMIT GOV	04/17/10
<u>HB 377</u>	VOLUNTEER AMATEUR SPORTS OFFICIALS	STOLTZE	TRANSM TO GOVERNOR	04/14/10
<u>HB 386</u>	CITATIONS	HAWKER	AWAIT TRANSMIT GOV	04/13/10
<u>HB 408</u>	MISCONDUCT INVOLVING WEAPONS	JUDICIARY	AWAIT TRANSMIT GOV	04/15/10
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<u>HB 421</u>	PUBLIC EMPLOYEE SALARIES	RLS BY REQUEST OF THE GOVERNOR	AWAIT TRANSMIT GOV	04/19/10
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<u>SB 13</u>	MEDICAL ASSISTANCE ELIGIBILITY	DAVIS	AWAIT TRANSMIT GOV	04/18/10
<u>SB 24</u>	LOUIS MILLER BRIDGE	STEDMAN	AWAIT TRANSMIT GOV	04/18/10
<u>SB 25</u>	RICHARD DEWEY DUVALL FERRY TERMINAL	STEDMAN	AWAIT TRANSMIT GOV	04/18/10
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<u>SB 83</u>	VOCATIONAL REHABILITATION COMMITTEE	RLS BY REQUEST OF THE GOVERNOR	AWAIT TRANSMIT GOV	04/16/10
<u>SB 110</u>	PRESERVATION OF EVIDENCE/DNA I.D. SYSTEM	FRENCH	AWAIT TRANSMIT GOV	04/16/10
<u>SB 117</u>	PRICE OF CIGARETTES	MCGUIRE	AWAIT TRANSMIT GOV	04/17/10
<u>SB 144</u>	MUSK OXEN PERMITS	OLSON	AWAIT TRANSMIT GOV	04/16/10
<u>SB 159</u>	WORKERS' COMPENSATION FUNERAL EXPENSES	PASKVAN	AWAIT TRANSMIT GOV	04/18/10
<u>SB 163</u>	FISHERMEN'S FUND	PASKVAN	AWAIT TRANSMIT GOV	04/14/10

<u>SB 171</u>	PERM. FUND DIV. FOR DECEASED/CONTRIBUTION	MEYER	AWAIT TRANSMIT GOV	04/16/10
<u>SB 172</u>	ALASKA HEALTH CARE COMMISSION	OLSON	AWAIT TRANSMIT GOV	04/17/10
<u>SB 194</u>	MINORS: ALCOHOL VIOLATIONS/ I.D. CARDS	MEYER	AWAIT TRANSMIT GOV	04/17/10
<u>SB 195</u>	MAKE GOLDSTREAM PUBLIC USE AREA PERMANENT	THOMAS	AWAIT TRANSMIT GOV	04/13/10
<u>SB 199</u>	MEDICAID COVERAGE FOR DENTURES	ELLIS	AWAIT TRANSMIT GOV	04/14/10
<u>SB 209</u>	STATE COUNCIL ON THE ARTS; REGULATIONS	MENARD	AWAIT TRANSMIT GOV	04/13/10
<u>SB 215</u>	PIONEERS HOME RX DRUG BENEFIT	** WIELECHOWSKI, OLSON	AWAIT TRANSMIT GOV	04/11/10
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<u>SB 236</u>	TAX CREDITS FOR EDUCATIONAL CONTRIBUTIONS	EDUCATION	AWAIT TRANSMIT GOV	04/18/10
<u>SB 237</u>	SCHOOL CONSTRUCTION DEBT REIMBURSEMENT	EDUCATION	AWAIT TRANSMIT GOV	04/19/10
<u>SB 238</u>	MEDICAID FOR MEDICAL & INTERMEDIATE CARE	DAVIS	AWAIT TRANSMIT GOV	04/18/10
<u>SB 239</u>	IGNITION INTERLOCK DEVICES/DUI/CHEM. TEST	MEYER	AWAIT TRANSMIT GOV	04/15/10
<u>SB 243</u>	GEO THERMAL RESOURCE:ROYALTY/PERMIT/FEE	MCGUIRE	AWAIT TRANSMIT GOV	04/17/10
<u>SB 247</u>	EXTENDING BOARD OF PHARMACY	OLSON	AWAIT TRANSMIT GOV	04/14/10
<u>SB 248</u>	EXTEND BD OF MARITAL & FAMILY THERAPY	OLSON	AWAIT TRANSMIT GOV	04/14/10
<u>SB 257</u>	YOUTH COURTS AND CRIMINAL FINES	EGAN	AWAIT TRANSMIT GOV	04/17/10
<u>SB 258</u>	DENTAL CARE INSURANCE/PREFERRED PROVIDERS	HUGGINS	AWAIT TRANSMIT GOV	04/17/10
<u>SB 261</u>	ALCOHOLIC BEVERAGE CONTROL BD MEMBERS	OLSON	AWAIT TRANSMIT GOV	04/14/10
<u>SB 262</u>	EXTEND BOARD OF SOCIAL WORK EXAMINERS	RLS BY REQUEST OF LEG BUDGET & AUDIT	AWAIT TRANSMIT GOV	04/14/10
<u>SB 263</u>	EXTEND BOARD OF PROFESSIONAL COUNSELORS	RLS BY REQUEST OF LEG BUDGET & AUDIT	AWAIT TRANSMIT GOV	04/14/10

<u>SB 265</u>	2010 REVISOR'S BILL	RLS BY REQUEST OF LEGISLATIVE COUNCIL	AWAIT TRANSMIT GOV	04/17/10
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<u>SB 269</u>	ECON. STIMULUS BONDS: REALLOCATION/WAIVER	RLS BY REQUEST OF THE GOVERNOR	AWAIT TRANSMIT GOV	04/15/10
<u>SB 270</u>	AK HOUSING FIN CORP DIVIDEND	RLS BY REQUEST OF THE GOVERNOR	AWAIT TRANSMIT GOV	04/13/10
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<u>SB 274</u>	WILLIAM JACK HERNANDEZ FISH HATCHERY	DYSON	CHAPTER 6 SLA 10	04/22/10
<u>SB 277</u>	PUB. UTILITY EXEMPTION: RENEWABLE ENERGY	ENERGY	AWAIT TRANSMIT GOV	04/17/10
<u>SB 279</u>	MORTGAGE LENDING	PASKVAN	AWAIT TRANSMIT GOV	04/17/10
<u>SB 284</u>	CAMPAIGN EXPENDITURES	JUDICIARY	AWAIT TRANSMIT GOV	04/18/10
<u>SB 292</u>	PAWNBROKERS	HUGGINS	AWAIT TRANSMIT GOV	04/18/10
<u>SB 294</u>	SPORT FISH GUIDE LICENSES	MCGUIRE	AWAIT TRANSMIT GOV	04/18/10
<u>SB 300</u>	AIDEA: LOANS/FINANCING/RURAL D.I. FUND	RLS BY REQUEST OF THE GOVERNOR	AWAIT TRANSMIT GOV	04/14/10
<u>SB 301</u>	POWER PROJECT FUND	RLS BY REQUEST OF THE GOVERNOR	AWAIT TRANSMIT GOV	04/17/10
<u>SB 305</u>	SEPARATE OIL & GAS PROD. TAX/ DEDUCTIONS	FINANCE	VETOED BY GOVERNOR	04/29/10
<u>SB 307</u>	SHELTERS FOR RUNAWAY MINORS	HEALTH & SOCIAL SERVICES	TRANSM TO GOVERNOR	04/16/10
<u>SB 309</u>	OIL & GAS TAX CREDITS/ PAYMENTS	RLS BY REQUEST	TRANSM TO GOVERNOR	04/28/10
<u>SB 312</u>	VESSEL PASSENGER TAX	FINANCE	AWAIT TRANSMIT GOV	04/18/10
<u>SCR 5</u>	SUSPEND UNIFORM RULES FOR HB 10	COMMUNITY & REGIONAL AFFAIRS	AWAIT TRANSMIT GOV	04/20/10
<u>SCR 12</u>	FETAL ALCOHOL SPECTRUM DISORDERS DAY	MEYER	TRANSM TO GOVERNOR	04/16/10
<u>SCR 13</u>	SUPPORTING SENIOR CAREGIVERS	BUNDE	TRANSM TO GOVERNOR	04/16/10
<u>SCR 14</u>	FILIPINO AMERICAN HISTORY MONTH	EGAN	AWAIT TRANSMIT GOV	04/12/10
<u>SCR 15</u>	SUSPEND UNIFORM RULES FOR HB 6	JUDICIARY	AWAIT TRANSMIT GOV	04/17/10
<u>SCR 18</u>	SUSPEND UNIFORM RULES FOR HB 101	JUDICIARY	AWAIT TRANSMIT GOV	04/20/10
<u>SCR 20</u>	SUSPEND UNIFORM RULES FOR HB 20	FINANCE	AWAIT TRANSMIT GOV	04/16/10
<u>SCR 21</u>	SUSPEND UNIFORM RULES FOR HB 369	RESOURCES	AWAIT TRANSMIT GOV	04/20/10
<u>SCR 22</u>	SUSPEND UNIFORM RULES FOR HB 324	JUDICIARY	AWAIT TRANSMIT GOV	04/20/10
<u>SCR 24</u>	SUSPEND UNIFORM RULES FOR HB 73	FINANCE	AWAIT TRANSMIT GOV	04/20/10

<u>SJR 21</u>	CONST. AM: INCREASE NUMBER OF LEGISLATORS	COMMUNITY & REGIONAL AFFAIRS	AWAIT TRANSMIT GOV	04/18/10
<u>SJR 22</u>	FEDERAL PREEMPTION OF SALMON MANAGEMENT	HUGGINS	LEGIS RESOLVE 33	04/15/10
<u>SJR 27</u>	FED. FUNDING: DOMESTIC SEAFOOD MARKETING	EGAN	AWAIT TRANSMIT GOV	04/06/10
<u>SJR 28</u>	ECUMENICAL PATRIARCHATE OF TURKEY	MEYER	AWAIT TRANSMIT GOV	04/11/10

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LAWS OF ALASKA

2010

Source

HCS CSSB 221(FIN)

Chapter No.

AN ACT

Relating to the AlaskAdvantage education grant program; relating to professional student exchange program availability; establishing the Alaska merit scholarship program and relating to the program; relating to student records; making conforming amendments; establishing a Joint Legislative Higher Education Scholarship Funding Task Force; establishing an advisory task force on higher education and career readiness in the legislative branch of government; and providing for an effective date.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

THE ACT FOLLOWS ON PAGE 1

AN ACT

1 Relating to the AlaskAdvantage education grant program; relating to professional student
2 exchange program availability; establishing the Alaska merit scholarship program and relating
3 to the program; relating to student records; making conforming amendments; establishing a
4 Joint Legislative Higher Education Scholarship Funding Task Force; establishing an advisory
5 task force on higher education and career readiness in the legislative branch of government;
6 and providing for an effective date.

7

8 * **Section 1.** AS 14.03 is amended by adding a new section to read:

9 **Sec. 14.03.113. District determination of scholarship eligibility.** A school
10 district shall determine whether a student who graduates from a high school in the
11 district is eligible for an award of an Alaska merit scholarship program scholarship
12 under AS 14.43.810 - 14.43.850. If a student is eligible, the district shall state in the
13 student's permanent record the highest level of funding for which the student is

1 eligible. A district shall provide a student with an opportunity to request that the
2 district correct an error in the eligibility determination.

3 * Sec. 2. AS 14.42.030(e) is amended to read:

4 (e) The commission may

5 (1) adopt regulations under AS 44.62 (Administrative Procedure Act)

6 to

7 (A) carry out the purposes of

8 (i) AS 14.43.091 - 14.43.850 [AS 14.43.091 -
9 14.43.750], 14.43.990, AS 14.44, and AS 14.48; and

10 (ii) AS 14.43.910 and 14.43.920 as they relate to the
11 purposes of AS 14.43.091 - 14.43.850 [AS 14.43.091 - 14.43.750],
12 14.43.990, AS 14.44, and AS 14.48;

13 (B) ensure compliance with the requirements imposed by state
14 and federal statutes and regulations governing the guaranty, insurance,
15 purchase, or other dealings in eligible loans by federal agencies,
16 instrumentalities, or corporations; and

17 (C) establish standards for the

18 (i) administration of hearings conducted under
19 AS 14.43.153; and

20 (ii) administrative enforcement of collection orders
21 under AS 14.43.151 - 14.43.155;

22 (2) delegate to the executive director of the commission or a
23 subcommittee of the commission any duty imposed on or power granted to the
24 commission by this chapter, AS 14.43, AS 14.44, or AS 14.48, except its power to
25 adopt regulations and its duty to consider appeals under AS 14.43.100(b) and
26 AS 14.48.120;

27 (3) establish task forces, committees, or subcommittees, not
28 necessarily consisting of commission members, to advise and assist the commission in
29 carrying out its functions;

30 (4) contract with or use existing institutions of postsecondary
31 education or other individuals or organizations to make studies, conduct surveys,

1 submit recommendations, or otherwise contribute to the work of the commission;

2 (5) establish fees for the review of an out-of-state institution that

3 (A) requests approval for participation in the programs under
4 AS 14.43.091 - 14.43.750, 14.43.990, and AS 14.44; and

5 (B) is not accredited by a national or regional accreditation
6 association recognized by the Council for Higher Education Accreditation; and

7 (6) collect all fees and costs incurred in collection of the amount owed
8 on a loan or repayment obligation if the loan or repayment obligation becomes
9 delinquent or in default; in this paragraph, fees and costs include attorney fees, court
10 costs, and collection fees charged by a collection agency.

11 * **Sec. 3.** AS 14.43.420(a) is amended to read:

12 (a) A grant made under AS 14.43.400 - 14.43.420 may not be in an amount
13 less than \$500 nor more than \$3,000 [\$2,000] for each school year.

14 * **Sec. 4.** AS 14.43.420(c) is amended to read:

15 (c) A student may receive not more than a total of \$12,000 [\$8,000] in grants
16 awarded under AS 14.43.400 - 14.43.420.

17 * **Sec. 5.** AS 14.43 is amended by adding new sections to read:

18 **Article 11A. Alaska Merit Scholarship Program.**

19 **Sec. 14.43.810. Alaska merit scholarship program established; regulations.**

20 (a) The Alaska merit scholarship program is established to provide scholarships for
21 high school graduates who are Alaska residents to attend a qualified postsecondary
22 institution in the state.

23 (b) The department shall, in consultation with the commission, adopt
24 regulations necessary to implement the program. The commission shall administer the
25 daily operations of the program and financing of the program, including the
26 procedures for applying for the scholarships, establishing standards for and ensuring
27 continuing compliance with programmatic standards, and requiring students to apply
28 for other nonloan financial aid, consistent with federal law.

29 **Sec. 14.43.820. Alaska merit scholarship program; eligibility.** (a) Subject to
30 appropriation, the commission shall award an Alaska merit scholarship program
31 scholarship to an applicant who

- 1 (1) is a resident of the state as defined in AS 01.10.055;
- 2 (2) graduated or will graduate within six months from a high school in
- 3 the state;
- 4 (3) has completed a core academic curriculum in high school that
- 5 includes
- 6 (A) four years of mathematics, four years of language arts, four
- 7 years of science, and four years of social studies, one year of which may
- 8 include a foreign language, an Alaska Native language, fine arts, or cultural
- 9 heritage; or
- 10 (B) three years of mathematics, four years of language arts,
- 11 three years of science, four years of social studies, and two years of a foreign
- 12 language or an Alaska Native language;
- 13 (4) has a minimum grade-point average in high school of 2.5 or higher;
- 14 the department shall set by regulation minimum requirements based on a substantially
- 15 similar standard for districts that do not assign grades;
- 16 (5) has achieved a minimum score on a
- 17 (A) college entrance examination; or
- 18 (B) standardized examination designed to measure a student's
- 19 level of preparedness to make the transition to work, as selected by the
- 20 department; and
- 21 (6) is enrolled in good standing in a course of study at a qualified
- 22 postsecondary institution in this state that is intended to result in the award of a
- 23 certificate or degree.

24 (b) The commission shall establish in regulation standards for continuing and

25 regaining eligibility for a scholarship.

26 **Sec. 14.43.825. Maximum annual awards.** (a) The maximum annual awards

27 for the Alaska merit scholarship program scholarships are as follows:

- 28 (1) the first award level is \$4,755 and requires a 3.5 grade-point
- 29 average or above and a very high minimum score on a college entrance examination;
- 30 (2) the second award level is \$3,566 and requires a 3.0 grade-point
- 31 average or above and a high minimum score on a college entrance examination;

1 (3) the third award level is \$2,378 and requires a 2.5 grade-point
2 average or above and a moderately high minimum score on a college entrance
3 examination.

4 (b) A student's eligibility for a scholarship terminates six years after the date
5 the student graduated from high school unless the student qualifies for an extension of
6 time allowed by the department by regulation.

7 (c) Except as provided in (b) of this section, a student receiving a scholarship
8 may remain eligible for up to eight semesters of enrollment in good standing at a
9 qualified university or college, which may include graduate courses.

10 (d) Scholarships may be awarded to a full-time student or, if a student is
11 enrolled part time, prorated based on the number of credits. In this subsection, "full
12 time" means enrollment in a course of study that is not less than 12 credits, and "part
13 time" means enrollment in a course of study that is not less than six credits but less
14 than 12 credits.

15 (e) The amount of a scholarship award may not exceed the amount of the
16 student's costs of attendance as certified by the postsecondary institution for the
17 purposes of federal financial aid, less any other scholarships or nonloan financial aid
18 awarded to the student.

19 (f) Payment of a scholarship is subject to appropriation. If insufficient funds
20 are appropriated to pay all eligible scholarships, the commission shall pay existing
21 awards on a pro rata basis.

22 **Sec. 14.43.830. Qualified postsecondary institutions.** (a) The following
23 institutions are qualified postsecondary institutions for purposes of awarding an
24 Alaska merit scholarship program scholarship:

25 (1) a university or college physically located in the state that is

26 (A) authorized to operate in the state under AS 14.48.020 or is
27 exempt from authorization under AS 14.48.030(b)(1); and

28 (B) accredited by a regional accreditation association;

29 (2) a career and technical school program physically located in the
30 state that has been included on a list of certified career and technical school programs
31 received from the Department of Labor and Workforce Development; the commission

1 shall publish the list on or before June 30 of the year preceding enrollment.

2 (b) The Department of Labor and Workforce Development shall, in
3 consultation with the Department of Education and Early Development, adopt
4 regulations under AS 44.62 (Administrative Procedure Act) establishing criteria under
5 which the Department of Labor and Workforce Development shall certify career and
6 technical school programs in the state as eligible to participate in the Alaska merit
7 scholarship program.

8 **Sec. 14.43.840. Report to the legislature.** (a) To the extent permitted under
9 law, the department, the commission, the University of Alaska, and the Department of
10 Labor and Workforce Development shall share data necessary to prepare public
11 reports regarding the program.

12 (b) Not more than 10 days after the convening of each regular legislative
13 session, the department, the commission, the University of Alaska, and the
14 Department of Labor and Workforce Development shall present an annual report to
15 the public, the governor, and the legislature containing information of public interest
16 regarding the program, including

17 (1) the number of applicants and number and types of scholarships
18 awarded;

19 (2) the dollar amount of scholarships awarded in past years and the
20 dollar amount expected to be awarded for the next year; and

21 (3) data and trends in the data regarding high school and postsecondary
22 student performance, programmatic changes, and retention and graduation rates over
23 time.

24 **Sec. 14.43.850. Definitions.** In AS 14.43.810 - 14.43.850, unless the context
25 requires otherwise,

26 (1) "department" means the Department of Education and Early
27 Development;

28 (2) "grade-point average" means the average of all grades on a four-
29 point scale, or five-point scale for advanced placement classes, obtained by the student
30 in high school;

31 (3) "high school" means a public or accredited secondary school in the

1 state and a home school program that is approved by the department;

2 (4) "program" means the Alaska merit scholarship program established
3 under AS 14.43.810 - 14.43.850;

4 (5) "school district" means a borough school district, a city school
5 district, a regional educational attendance area, and a state boarding school.

6 * Sec. 6. AS 14.44.025 is amended by adding a new subsection to read:

7 (b) Notwithstanding the funding priorities established under (a) of this section,
8 the Alaska Commission on Postsecondary Education shall provide adequate funding
9 for not fewer than five students each year to attend four-year programs in each of the
10 following fields:

11 (1) dentistry;

12 (2) optometry; and

13 (3) pharmacy.

14 * Sec. 7. AS 14.45.130(a) is amended to read:

15 (a) A religious or other private school that elects to comply with AS 14.45.100
16 - 14.45.130 shall maintain permanent student records reflecting immunizations,
17 physical examinations, standardized testing, academic achievement, [AND] courses
18 taken at the school, **and level of eligibility for an Alaska merit scholarship**
19 **program scholarship under AS 14.43.810 - 14.43.850.**

20 * Sec. 8. The uncodified law of the State of Alaska is amended by adding a new section to
21 read:

22 TRANSITION: PROGRAM STANDARDS AND IMPLEMENTATION FOR
23 INITIAL SCHOOL YEARS. Notwithstanding any contrary provision of this Act, the
24 Department of Education and Early Development and the Department of Labor and
25 Workforce Development, after consultation with the Alaska Commission on Postsecondary
26 Education, may adopt regulations under AS 44.62 (Administrative Procedure Act) to
27 implement their respective duties under the Alaska merit scholarship program established in
28 AS 14.43.810, enacted by sec. 5 of this Act, so that a student

29 (1) may be eligible for the program even though the student did not fully meet
30 the required core academic curriculum for the school years beginning July 1, 2010, through
31 June 30, 2014; and

1 (2) who graduated from high school in this state after January 1, 2011, and
2 before July 1, 2011, and meets eligibility requirements for the program may apply for a
3 scholarship on or after January 1, 2011, for enrollment in a program of study beginning on or
4 after July 1, 2011.

5 * **Sec. 9.** The uncodified law of the State of Alaska is amended by adding a new section to
6 read:

7 TRANSITION: REGULATIONS. The Department of Education and Early
8 Development, the Department of Labor and Workforce Development, and the Alaska
9 Commission on Postsecondary Education may proceed to adopt regulations necessary to
10 implement changes made to their respective authorities by secs. 1, 2, 5, 7, and 8 of this Act.
11 The regulations take effect under AS 44.62 (Administrative Procedure Act), but not before
12 July 1, 2011, except that regulations pertaining to applications for scholarships may take
13 effect on or after January 1, 2011.

14 * **Sec. 10.** The uncodified law of the State of Alaska is amended by adding a new section to
15 read:

16 JOINT LEGISLATIVE HIGHER EDUCATION SCHOLARSHIP FUNDING TASK
17 FORCE. (a) The legislature finds that

18 (1) there is a growing problem of students entering degree programs at
19 postsecondary institutions in Alaska but not completing the degree programs;

20 (2) at 22.4 percent, Alaska ranks last in the nation for first-time full-time
21 bachelor degree-seeking students who complete their degrees within six years;

22 (3) it is estimated that, by 2025, 50 percent of all jobs in the United States will
23 require a college-level degree;

24 (4) having an educated population is integral to economic development and
25 promotion of lifetime success;

26 (5) the cost of attending postsecondary institutions continues to rise while
27 financial aid for students fails to alleviate their unmet financial need so that they may attend
28 college;

29 (6) improving financial aid opportunities for Alaska students would likely
30 improve postsecondary graduation rates in the state; and

31 (7) establishing a state scholarship program to improve access to student

1 financial aid requires a more thorough examination by the legislature.

2 (b) The Joint Legislative Higher Education Scholarship Funding Task Force is
3 established in the legislative branch for the purpose of examining higher education costs and
4 identifying the best approach in providing financial aid to assist students in the state.

5 (c) The duties of the task force established under this section include

6 (1) evaluating how best to provide long-term and sustainable funding for state-
7 provided financial aid for postsecondary institutions in the state, including scholarship
8 opportunities;

9 (2) evaluating proposals that are based on available facts and conclusions
10 pertaining to financial aid opportunities at postsecondary institutions in the state;

11 (3) recommending improvements or additions to the laws providing for
12 financial aid at postsecondary institutions; and

13 (4) taking public comments on financial aid opportunities in the state.

14 (d) The task force consists of 15 members, as follows:

15 (1) five members of the senate appointed by the president of the senate;

16 (2) five members of the house of representatives appointed by the speaker of
17 the house of representatives; and

18 (3) five members appointed by the governor, as follows:

19 (A) the commissioner of education and early development or the
20 commissioner's designee;

21 (B) the president of the University of Alaska or the president's
22 designee;

23 (C) the director of the office of management and budget or the
24 director's designee;

25 (D) a member of the state Board of Education and Early Development;

26 (E) the executive director of the Alaska Commission on Postsecondary
27 Education.

28 (e) The president of the senate and the speaker of the house of representatives shall
29 jointly appoint the chair and vice-chair of the task force.

30 (f) The task force shall meet during the interim between legislative sessions.

31 (g) The task force shall submit a report of its findings and proposed legislative

1 changes to the governor, the Alaska Commission on Postsecondary Education, the
2 Department of Education and Early Development, and the legislature by December 1, 2010,
3 and may make any additional reports it considers advisable.

4 (h) The Joint Legislative Higher Education Scholarship Funding Task Force is
5 terminated on January 1, 2011.

6 * **Sec. 11.** The uncodified law of the State of Alaska is amended by adding a new section to
7 read:

8 ESTABLISHMENT OF ADVISORY TASK FORCE ON HIGHER EDUCATION
9 AND CAREER READINESS; COMPOSITION. (a) An advisory task force on higher
10 education and career readiness is established in the legislative branch of state government for
11 the purpose of compiling data and advising the legislature on matters pertaining to college and
12 career readiness of students who graduate from public secondary schools in the state and
13 students who are nontraditional students.

14 (b) The task force established under this section consists of 20 members, as follows:

15 (1) the governor or the governor's designee;

16 (2) the executive director of the Alaska Commission on Postsecondary
17 Education or the executive director's designee;

18 (3) the commissioner of education and early development or the
19 commissioner's designee;

20 (4) one member appointed by the governor who represents vocational,
21 technical training, or apprenticeship programs in the state;

22 (5) a student representative appointed by the state Board of Education and
23 Early Development;

24 (6) the student member of the Board of Regents of the University of Alaska or
25 the student's designee;

26 (7) the president of the University of Alaska or the president's designee;

27 (8) the executive director of the Association of Alaska School Boards or the
28 executive director's designee;

29 (9) the executive director of the Alaska Association of School Administrators
30 or the executive director's designee;

31 (10) the president of the National Education Association of Alaska or the

1 president's designee;

2 (11) the president of the Alaska Federation of Natives or the president's
3 designee;

4 (12) two members of the house of representatives, appointed by the speaker of
5 the house of representatives, one of whom shall be appointed co-chair;

6 (13) two members of the senate, appointed by the president of the senate, one
7 of whom shall be appointed co-chair;

8 (14) one member appointed by the governor who represents private colleges
9 or universities;

10 (15) one member appointed by the governor who represents public
11 postsecondary institutions and who is not affiliated with the University of Alaska;

12 (16) three members appointed by the governor who have specialized
13 knowledge, skill, or experience in education remediation and who are employed as faculty at
14 postsecondary institutions located in separate major administrative units in the state, at least
15 one of whom resides outside of Anchorage, Fairbanks, and Juneau.

16 (c) A majority of the members of the task force constitutes a quorum. A vacancy on
17 the task force shall be filled in the same manner as the original selection or appointment.

18 (d) Members of the task force serve without compensation but are entitled to per diem
19 and travel expenses authorized for boards and commissions under AS 39.20.180, except that
20 per diem and travel expenses shall be paid from the budget of the agency or institution the
21 member represents on the task force. The agency or institution may opt out of participating to
22 avoid payment of per diem and travel expenses. The staff of the legislative members of the
23 task force shall serve as staff for the task force.

24 (e) The task force shall meet at the call of the chair not less than once every three
25 months. The co-chairs shall call the first meeting of the task force not later than 30 days after
26 the effective date of this section. The members of the task force shall elect other officers as
27 needed to conduct the business of the task force.

28 (f) The task force shall

29 (1) compile research conducted in the state and nationally on reducing
30 remediation, improving retention, and increasing college and postsecondary vocational or
31 technical program graduation rates;

- 1 (2) summarize data on
- 2 (A) types of testing used to determine college and career readiness;
- 3 (B) remediation rates;
- 4 (C) effectiveness of remediation for students entering college or
- 5 postsecondary vocational or technical training programs with skill deficits;
- 6 (D) characteristics of programs that are most effective in addressing
- 7 skill deficits;
- 8 (3) create a definition of remediation to ensure consistency in reporting of
- 9 remediation rates by postsecondary institutions in the state;
- 10 (4) identify the contributing causes of a lack of college and career readiness of
- 11 students who graduate from public secondary schools in the state and the course topics taken
- 12 in college or postsecondary vocational or technical training programs for which students
- 13 require remediation;
- 14 (5) identify best practices examples of school systems, colleges, and
- 15 postsecondary vocational or technical training programs that are succeeding in reducing the
- 16 need for remedial education;
- 17 (6) explore new approaches that may be effective in producing increased
- 18 levels of college and career readiness;
- 19 (7) determine the availability of broadband and Internet capabilities and the
- 20 effect of the use of electronic, Internet, and virtual instruction on student learning and success
- 21 in schools;
- 22 (8) determine the role various types of postsecondary institutions may play in
- 23 addressing the need for remediation;
- 24 (9) review graduation rates of colleges, universities, and postsecondary
- 25 vocational or technical training programs located in the state for the six years preceding the
- 26 effective date of this section;
- 27 (10) prepare for the legislature a set of written recommendations to improve
- 28 remediation, retention, and graduation rates at colleges, universities, and postsecondary
- 29 vocational or technical training programs in the state;
- 30 (11) review completion rates for career skill certificate programs,
- 31 disaggregated by program and postsecondary campus.

- 1 (g) The task force shall submit the assessment and recommendations developed under
2 (f) of this section in a report to the legislature not later than April 1, 2011.
- 3 * **Sec. 12.** Section 11 of this Act is repealed on July 1, 2011.
- 4 * **Sec. 13.** Sections 3, 4, 6, and 8 - 11 of this Act take effect immediately under
5 AS 01.10.070(c).
- 6 * **Sec. 14.** Except as provided in sec. 13 of this Act, this Act takes effect July 1, 2011.

HOUSE CS FOR CS FOR SENATE BILL NO. 236(FIN)

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-SIXTH LEGISLATURE - SECOND SESSION

BY THE HOUSE FINANCE COMMITTEE

Offered: 4/17/10

Referred: Rules

Sponsor(s): SENATE EDUCATION COMMITTEE

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to tax credits for cash contributions by taxpayers that are accepted for**
2 **certain educational purposes and facilities; and providing for an effective date."**

3 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

4 * **Section 1.** AS 21.06.110 is amended to read:

5 **Sec. 21.06.110. Director's annual report.** As early in each calendar year as is
6 reasonably possible, the director shall prepare and deliver an annual report to the
7 commissioner, who shall notify the legislature that the report is available, showing,
8 with respect to the preceding calendar year,

9 (1) a list of the authorized insurers transacting insurance in this state,
10 with a summary of their financial statement as the director considers appropriate;

11 (2) the name of each insurer whose certificate of authority was
12 surrendered, suspended, or revoked during the year and the cause of surrender,
13 suspension, or revocation;

14 (3) the name of each insurer authorized to do business in this state

1 against which delinquency or similar proceedings were instituted and, if against an
 2 insurer domiciled in this state, a concise statement of the facts with respect to each
 3 proceeding and its present status;

4 (4) a statement in regard to examination of rating organizations,
 5 advisory organizations, joint underwriters, and joint reinsurers as required by
 6 AS 21.39.120;

7 (5) the receipt and expenses of the division for the year;

8 (6) recommendations of the director as to amendments or
 9 supplementation of laws affecting insurance or the office of director;

10 (7) statistical information regarding health insurance, including the
 11 number of individual and group policies sold or terminated in the state; this paragraph
 12 does not authorize the director to require an insurer to release proprietary information;

13 (8) the annual percentage of health claims paid in the state that meets
 14 the requirements of AS 21.36.128(a) and (d); [AND]

15 (9) the total amount of contributions reported and the total
 16 amount of credit claimed under AS 21.89.070 and 21.89.075; and

17 (10) other pertinent information and matters the director considers
 18 proper.

19 * Sec. 2. AS 21.89.070(a) is amended to read:

20 (a) A taxpayer is allowed a credit against the tax due under AS 21.09.210 or
 21 AS 21.66.110 for cash contributions accepted

22 (1) for direct instruction, research, and educational support purposes,
 23 including library and museum acquisitions, and contributions to endowment, by an
 24 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
 25 four-year college accredited by a regional accreditation association;

26 (2) for secondary school level vocational education courses, [AND]
 27 programs, and facilities by a school district in the state; [AND]

28 (3) for vocational education courses, programs, and facilities by a
 29 state-operated vocational technical education and training school; and

30 (4) for a facility by a nonprofit, public or private, Alaska two-year
 31 or four-year college accredited by a regional accreditation association.

1 * **Sec. 3.** AS 21.89.070(a), as amended by sec. 2 of this Act, is amended to read:

2 (a) A taxpayer is allowed a credit against the tax due under AS 21.09.210 or
3 AS 21.66.110 for cash contributions accepted

4 (1) for direct instruction, research, and educational support purposes,
5 including library and museum acquisitions, and contributions to endowment, by an
6 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
7 four-year college accredited by a regional accreditation association;

8 (2) for secondary school level vocational education courses and [,]
9 programs [, AND FACILITIES] by a school district in the state; and

10 (3) [FOR VOCATIONAL EDUCATION COURSES, PROGRAMS,
11 AND FACILITIES] by a state-operated vocational technical education and training
12 school [; AND

13 (4) FOR A FACILITY BY A NONPROFIT, PUBLIC OR PRIVATE,
14 ALASKA TWO-YEAR OR FOUR-YEAR COLLEGE ACCREDITED BY A
15 REGIONAL ACCREDITATION ASSOCIATION].

16 * **Sec. 4.** AS 21.89.070(b) is amended to read:

17 (b) The amount of the credit is [THE LESSER OF

18 (1)] an amount equal to

19 (1) [(A)] 50 percent of contributions of not more than \$100,000;

20 (2) [AND (B)] 100 percent of the next \$200,000 [\$100,000] of
21 contributions; and

22 (3) 50 percent of the amount of contributions that exceed \$300,000

23 [OR

24 (2) 50 PERCENT OF THE TAXPAYER'S TAX LIABILITY UNDER
25 THIS TITLE].

26 * **Sec. 5.** AS 21.89.070(b), as amended by sec. 4 of this Act, is amended to read:

27 (b) The amount of the credit is the lesser of

28 (1) an amount equal to

29 (A) [(1)] 50 percent of contributions of not more than
30 \$100,000; and

31 (B) [(2)] 100 percent of the next \$100,000 [\$200,000] of

contributions; or

(2) 50 percent of the taxpayer's tax liability under this title [AND

(3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT EXCEED \$300,000].

* Sec. 6. AS 21.89.070(d) is amended to read:

(d) A contribution claimed as a credit under this section may not

(1) be **the basis for a credit** claimed [AS A CREDIT] under more than one provision of this title; and

(2) when combined with **contributions that are the basis for** credits taken during the taxpayer's tax year under AS 21.89.075, AS 43.20.014, AS 43.55.019, AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, **result in the total amount of credits exceeding \$5,000,000; if the taxpayer is a member of an affiliated group, then the total amount of credits may not exceed \$5,000,000 for the affiliated group; in this paragraph, "affiliated group" has the meaning given in AS 43.20.073** [EXCEED \$150,000].

* Sec. 7. AS 21.89.070(d), as amended by sec. 6 of this Act, is amended to read:

(d) A contribution claimed as a credit under this section may not

(1) be the basis for a credit claimed under more than one provision of this title; and

(2) when combined with contributions that are the basis for credits taken during the taxpayer's tax year under AS 21.89.075, AS 43.20.014, AS 43.55.019, AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total amount of credits exceeding **\$150,000** [\$5,000,000; IF THE TAXPAYER IS A MEMBER OF AN AFFILIATED GROUP, THEN THE TOTAL AMOUNT OF CREDITS MAY NOT EXCEED \$5,000,000 FOR THE AFFILIATED GROUP; IN THIS PARAGRAPH, "AFFILIATED GROUP" HAS THE MEANING GIVEN IN AS 43.20.073].

* Sec. 8. AS 21.89.070 is amended by adding a new subsection to read:

(f) The credit under this section may not reduce a person's tax liability under AS 21.09.210 or AS 21.66.110 to below zero for any tax year. An unused credit or portion of a credit not used under this section for a tax year may not be sold, traded,

transferred, or applied in a subsequent tax year.

* **Sec. 9.** AS 21.89.075(c) is amended to read:

(c) A contribution claimed by a taxpayer as a credit under this section may not

(1) be the basis for a credit claimed [AS A CREDIT] under more than one provision of this title;

(2) when combined with contributions that are the basis for credits taken during the taxpayer's tax year under AS 21.89.070, AS 43.20.014, AS 43.55.019, AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total amount of credits exceeding \$5,000,000; if the taxpayer is a member of an affiliated group, then the total amount of credits may not exceed \$5,000,000 for the affiliated group; in this paragraph, "affiliated group" has the meaning given in AS 43.20.073 [EXCEED \$150,000]; or

(3) be claimed as a credit unless the contribution qualifies for the credit under (d) of this section.

* **Sec. 10.** AS 21.89.075(c), as amended by sec. 9 of this Act, is amended to read:

(c) A contribution claimed by a taxpayer as a credit under this section may not

(1) be the basis for a credit claimed under more than one provision of this title;

(2) when combined with contributions that are the basis for credits taken during the taxpayer's tax year under AS 21.89.070, AS 43.20.014, AS 43.55.019, AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total amount of credits exceeding \$150,000 [\$5,000,000; IF THE TAXPAYER IS A MEMBER OF AN AFFILIATED GROUP, THEN THE TOTAL AMOUNT OF CREDITS MAY NOT EXCEED \$5,000,000 FOR THE AFFILIATED GROUP; IN THIS PARAGRAPH, "AFFILIATED GROUP" HAS THE MEANING GIVEN IN AS 43.20.073]; or

(3) be claimed as a credit unless the contribution qualifies for the credit under (d) of this section.

* **Sec. 11.** AS 21.89.075 is amended by adding a new subsection to read:

(f) The credit under this section may not reduce a person's tax liability under AS 21.09.210 to below zero for any tax year. An unused credit or portion of a credit

not used under this section for a calendar year may not be sold, traded, transferred, or applied in a subsequent calendar year.

* **Sec. 12.** AS 43.05.010 is amended to read:

Sec. 43.05.010. Duties of commissioner. The commissioner of revenue shall

(1) exercise general supervision and direct the activities of the Department of Revenue;

(2) supervise the fiscal affairs and responsibilities of the department;

(3) prescribe uniform rules for investigations and hearings;

(4) keep a record of all departmental proceedings, record and file all bonds, and assume custody of returns, reports, papers, and documents of the department;

(5) adopt a seal and affix it to each order, process, or certificate issued by the commissioner;

(6) keep a record of each order, process, and certificate issued by the commissioner, and keep the record open to public inspection at all reasonable times;

(7) hold hearings and investigations necessary for the administration of state tax and revenue laws;

(8) except as provided in AS 43.05.405 - 43.05.499 and in AS 44.64.030, hear and determine appeals of a matter within the jurisdiction of the Department of Revenue and enter orders on the appeals that are final unless reversed or modified by the courts;

(9) issue subpoenas to require the attendance of witnesses and the production of necessary books, papers, documents, correspondence, and other things;

(10) order the taking of depositions before a person competent to administer oaths;

(11) administer oaths and take acknowledgments;

(12) request the attorney general for rulings on the interpretation of the tax and revenue laws administered by the department;

(13) call upon the attorney general to institute actions for recovery of unpaid taxes, fees, excises, additions to tax, penalties, and interest;

(14) issue warrants for the collection of unpaid tax penalties and

1 interest and take all steps necessary and proper to enforce full and complete
2 compliance with the tax, license, excise, and other revenue laws of the state;

3 (15) report to the legislature before February 15 of each year the
4 total amount of contributions reported and the total amount of credit claimed
5 during the previous calendar year under AS 43.20.014, AS 43.55.019,
6 AS 43.56.018, AS 43.65.018, AS 43.75.018, and AS 43.77.045 [REPEALED].

7 * Sec. 13. AS 43.20.014(a) is amended to read:

8 (a) A taxpayer is allowed a credit against the tax due under this chapter for
9 cash contributions accepted

10 (1) for direct instruction, research, and educational support purposes,
11 including library and museum acquisitions, and contributions to endowment, by an
12 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
13 four-year college accredited by a regional accreditation association;

14 (2) for secondary school level vocational education courses, [AND]
15 programs, and facilities by a school district in the state; [AND]

16 (3) for vocational education courses, programs, and facilities by a
17 state-operated vocational technical education and training school; and

18 (4) for a facility by a nonprofit, public or private, Alaska two-year
19 or four-year college accredited by a regional accreditation association.

20 * Sec. 14. AS 43.20.014(a), as amended by sec. 13 of this Act, is amended to read:

21 (a) A taxpayer is allowed a credit against the tax due under this chapter for
22 cash contributions accepted

23 (1) for direct instruction, research, and educational support purposes,
24 including library and museum acquisitions, and contributions to endowment, by an
25 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
26 four-year college accredited by a regional accreditation association;

27 (2) for secondary school level vocational education courses and [,]
28 programs [, AND FACILITIES] by a school district in the state; and

29 (3) [FOR VOCATIONAL EDUCATION COURSES, PROGRAMS,
30 AND FACILITIES] by a state-operated vocational technical education and training
31 school [; AND

(4) FOR A FACILITY BY A NONPROFIT, PUBLIC OR PRIVATE, ALASKA TWO-YEAR OR FOUR-YEAR COLLEGE ACCREDITED BY A REGIONAL ACCREDITATION ASSOCIATION].

* Sec. 15. AS 43.20.014(b) is amended to read:

(b) The amount of the credit is

(1) 50 percent of contributions of not more than \$100,000; [AND]

(2) 100 percent of the next \$200,000 [\$100,000] of contributions; **and**

(3) 50 percent of the amount of contributions that exceed \$300,000.

* Sec. 16. AS 43.20.014(b), as amended by sec. 15 of this Act, is amended to read:

(b) The amount of the credit is

(1) 50 percent of contributions of not more than \$100,000; **and**

(2) 100 percent of the next \$100,000 [\$200,000] of contributions [;

AND

(3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT EXCEED \$300,000].

* Sec. 17. AS 43.20.014(d) is amended to read:

(d) A contribution claimed as a credit under this section may not

(1) be the basis for a credit claimed [AS A CREDIT] under another provision of this title;

(2) also be allowed as a deduction under 26 U.S.C. 170 against the tax imposed by this chapter; and

(3) when combined with contributions that are the basis for credits taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.55.019, AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, **result in the total amount of credits exceeding \$5,000,000; if the taxpayer is a member of an affiliated group, then the total amount of credits may not exceed \$5,000,000 for the affiliated group; in this paragraph, "affiliated group" has the meaning given in AS 43.20.073** [EXCEED \$150,000].

* Sec. 18. AS 43.20.014(d), as amended by sec. 17 of this Act, is amended to read:

(d) A contribution claimed as a credit under this section may not

(1) be the basis for a credit claimed under another provision of this

1 title;

2 (2) also be allowed as a deduction under 26 U.S.C. 170 against the tax
3 imposed by this chapter; and

4 (3) when combined with contributions that are the basis for credits
5 taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.55.019,
6 AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total
7 amount of credits exceeding **\$150,000** [\$5,000,000; IF THE TAXPAYER IS A
8 MEMBER OF AN AFFILIATED GROUP, THEN THE TOTAL AMOUNT OF
9 CREDITS MAY NOT EXCEED \$5,000,000 FOR THE AFFILIATED GROUP; IN
10 THIS PARAGRAPH, "AFFILIATED GROUP" HAS THE MEANING GIVEN IN
11 AS 43.20.073].

12 * **Sec. 19.** AS 43.20.014 is amended by adding a new subsection to read:

13 (f) The credit under this section may not reduce a person's tax liability under
14 this chapter to below zero for any tax year. An unused credit or portion of a credit not
15 used under this section for a tax year may not be sold, traded, transferred, or applied in
16 a subsequent tax year.

17 * **Sec. 20.** AS 43.55.019(a) is amended to read:

18 (a) A producer of oil or gas is allowed a credit against the tax due under this
19 chapter for cash contributions accepted

20 (1) for direct instruction, research, and educational support purposes,
21 including library and museum acquisitions, and contributions to endowment, by an
22 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
23 four-year college accredited by a regional accreditation association;

24 (2) for secondary school level vocational education courses, [AND]
25 programs, **and facilities** by a school district in the state; [AND]

26 (3) **for vocational education courses, programs, and facilities** by a
27 state-operated vocational technical education and training school; **and**

28 **(4) for a facility by a nonprofit, public or private, Alaska two-year**
29 **or four-year college accredited by a regional accreditation association.**

30 * **Sec. 21.** AS 43.55.019(a), as amended by sec. 20 of this Act, is amended to read:

31 (a) A producer of oil or gas is allowed a credit against the tax due under this

chapter for cash contributions accepted

(1) for direct instruction, research, and educational support purposes, including library and museum acquisitions, and contributions to endowment, by an Alaska university foundation or by a nonprofit, public or private, Alaska two-year or four-year college accredited by a regional accreditation association;

(2) for secondary school level vocational education courses and [,] programs [, AND FACILITIES] by a school district in the state; and

(3) [FOR VOCATIONAL EDUCATION COURSES, PROGRAMS, AND FACILITIES] by a state-operated vocational technical education and training school [; AND

(4) FOR A FACILITY BY A NONPROFIT, PUBLIC OR PRIVATE, ALASKA TWO-YEAR OR FOUR-YEAR COLLEGE ACCREDITED BY A REGIONAL ACCREDITATION ASSOCIATION].

* **Sec. 22.** AS 43.55.019(b) is amended to read:

(b) The amount of the credit is

(1) 50 percent of contributions of not more than \$100,000; [AND]

(2) 100 percent of the next \$200,000 [\$100,000] of contributions; and

(3) 50 percent of the amount of contributions that exceed \$300,000.

* **Sec. 23.** AS 43.55.019(b), as amended by sec. 22 of this Act, is amended to read:

(b) The amount of the credit is

(1) 50 percent of contributions of not more than \$100,000; and

(2) 100 percent of the next \$100,000 [\$200,000] of contributions [;

AND

(3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT EXCEED \$300,000].

* **Sec. 24.** AS 43.55.019(d) is amended to read:

(d) A contribution claimed as a credit under this section may not

(1) be the basis for a credit claimed [AS A CREDIT] under another provision of this title; and

(2) when combined with contributions that are the basis for credits taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014,

AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total amount of credits exceeding \$5,000,000; if the taxpayer is a member of an affiliated group, then the total amount of credits may not exceed \$5,000,000 for the affiliated group; in this paragraph, "affiliated group" has the meaning given in AS 43.20.073 [EXCEED \$150,000].

* Sec. 25. AS 43.55.019(d), as amended by sec. 24 of this Act, is amended to read:

(d) A contribution claimed as a credit under this section may not

(1) be the basis for a credit claimed under another provision of this title; and

(2) when combined with contributions that are the basis for credits taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014, AS 43.56.018, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total amount of credits exceeding \$150,000 [\$5,000,000; IF THE TAXPAYER IS A MEMBER OF AN AFFILIATED GROUP, THEN THE TOTAL AMOUNT OF CREDITS MAY NOT EXCEED \$5,000,000 FOR THE AFFILIATED GROUP; IN THIS PARAGRAPH, "AFFILIATED GROUP" HAS THE MEANING GIVEN IN AS 43.20.073].

* Sec. 26. AS 43.55.019 is amended by adding a new subsection to read:

(f) The credit under this section may not reduce a person's tax liability under this chapter to below zero for any tax year. An unused credit or portion of a credit not used under this section for a tax year may not be sold, traded, transferred, or applied in a subsequent tax year.

* Sec. 27. AS 43.56.018(a) is amended to read:

(a) The owner of property taxable under this chapter is allowed a credit against the tax due under this chapter for cash contributions accepted

(1) for direct instruction, research, and educational support purposes, including library and museum acquisitions, and contributions to endowment, by an Alaska university foundation or by a nonprofit, public or private, Alaska two-year or four-year college accredited by a regional accreditation association;

(2) for secondary school level vocational education courses, [AND] programs, and facilities by a school district in the state; [AND]

1 (3) for vocational education courses, programs, and facilities by a
 2 state-operated vocational technical education and training school; and

3 (4) for a facility by a nonprofit, public or private, Alaska two-year
 4 or four-year college accredited by a regional accreditation association.

5 * Sec. 28. AS 43.56.018(a), as amended by sec. 27 of this Act, is amended to read:

6 (a) The owner of property taxable under this chapter is allowed a credit
 7 against the tax due under this chapter for cash contributions accepted

8 (1) for direct instruction, research, and educational support purposes,
 9 including library and museum acquisitions, and contributions to endowment, by an
 10 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
 11 four-year college accredited by a regional accreditation association;

12 (2) for secondary school level vocational education courses and [,]
 13 programs [, AND FACILITIES] by a school district in the state; and

14 (3) [FOR VOCATIONAL EDUCATION COURSES, PROGRAMS,
 15 AND FACILITIES] by a state-operated vocational technical education and training
 16 school [; AND

17 (4) FOR A FACILITY BY A NONPROFIT, PUBLIC OR PRIVATE,
 18 ALASKA TWO-YEAR OR FOUR-YEAR COLLEGE ACCREDITED BY A
 19 REGIONAL ACCREDITATION ASSOCIATION].

20 * Sec. 29. AS 43.56.018(b) is amended to read:

21 (b) The amount of the credit is

22 (1) 50 percent of contributions of not more than \$100,000; [AND]

23 (2) 100 percent of the next \$200,000 [\$100,000] of contributions; and

24 (3) 50 percent of the amount of contributions that exceed \$300,000.

25 * Sec. 30. AS 43.56.018(b), as amended by sec. 29 of this Act, is amended to read:

26 (b) The amount of the credit is

27 (1) 50 percent of contributions of not more than \$100,000; and

28 (2) 100 percent of the next \$100,000 [\$200,000] of contributions [;

29 AND

30 (3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT
 31 EXCEED \$300,000].

1 * **Sec. 31.** AS 43.56.018(d) is amended to read:

2 (d) A contribution claimed as a credit under this section may not

3 (1) be the basis for a credit claimed [AS A CREDIT] under another
4 provision of this title; and

5 (2) when combined with contributions that are the basis for credits
6 taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014,
7 AS 43.55.019, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total
8 amount of credits exceeding \$5,000,000; if the taxpayer is a member of an
9 affiliated group, then the total amount of credits may not exceed \$5,000,000 for
10 the affiliated group; in this paragraph, "affiliated group" has the meaning given
11 in AS 43.20.073 [EXCEED \$150,000].

12 * **Sec. 32.** AS 43.56.018(d), as amended by sec. 31 of this Act, is amended to read:

13 (d) A contribution claimed as a credit under this section may not

14 (1) be the basis for a credit claimed under another provision of this
15 title; and

16 (2) when combined with contributions that are the basis for credits
17 taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014,
18 AS 43.55.019, AS 43.65.018, AS 43.75.018, or AS 43.77.045, result in the total
19 amount of credits exceeding \$150,000 [\$5,000,000; IF THE TAXPAYER IS A
20 MEMBER OF AN AFFILIATED GROUP, THEN THE TOTAL AMOUNT OF
21 CREDITS MAY NOT EXCEED \$5,000,000 FOR THE AFFILIATED GROUP; IN
22 THIS PARAGRAPH, "AFFILIATED GROUP" HAS THE MEANING GIVEN IN
23 AS 43.20.073].

24 * **Sec. 33.** AS 43.56.018 is amended by adding a new subsection to read:

25 (f) The credit under this section may not reduce a person's tax liability under
26 this chapter to below zero for any tax year. An unused credit or portion of a credit not
27 used under this section for a tax year may not be sold, traded, transferred, or applied in
28 a subsequent tax year.

29 * **Sec. 34.** AS 43.65.018(a) is amended to read:

30 (a) A person engaged in the business of mining in the state is allowed a credit
31 against the tax due under this chapter for cash contributions accepted

(1) for direct instruction, research, and educational support purposes, including library and museum acquisitions, and contributions to endowment, by an Alaska university foundation or by a nonprofit, public or private, Alaska two-year or four-year college accredited by a regional accreditation association;

(2) for secondary school level vocational education courses, [AND] programs, and facilities by a school district in the state; [AND]

(3) for vocational education courses, programs, and facilities by a state-operated vocational technical education and training school; and

(4) for a facility by a nonprofit, public or private, Alaska two-year or four-year college accredited by a regional accreditation association.

* Sec. 35. AS 43.65.018(a), as amended by sec. 34 of this Act, is amended to read:

(a) A person engaged in the business of mining in the state is allowed a credit against the tax due under this chapter for cash contributions accepted

(1) for direct instruction, research, and educational support purposes, including library and museum acquisitions, and contributions to endowment, by an Alaska university foundation or by a nonprofit, public or private, Alaska two-year or four-year college accredited by a regional accreditation association;

(2) for secondary school level vocational education courses and [,] programs [, AND FACILITIES] by a school district in the state; and

(3) [FOR VOCATIONAL EDUCATION COURSES, PROGRAMS, AND FACILITIES] by a state-operated vocational technical education and training school [; AND

(4) FOR A FACILITY BY A NONPROFIT, PUBLIC OR PRIVATE, ALASKA TWO-YEAR OR FOUR-YEAR COLLEGE ACCREDITED BY A REGIONAL ACCREDITATION ASSOCIATION].

* Sec. 36. AS 43.65.018(b) is amended to read:

(b) The amount of the credit is

(1) 50 percent of contributions of not more than \$100,000; [AND]

(2) 100 percent of the next \$200,000 [\$100,000] of contributions; and

(3) 50 percent of the amount of contributions that exceed \$300,000.

* Sec. 37. AS 43.65.018(b), as amended by sec. 36 of this Act, is amended to read:

(b) The amount of the credit is

(1) 50 percent of contributions of not more than \$100,000; **and**

(2) 100 percent of the next **\$100,000** [\$200,000] of contributions [;

AND

(3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT EXCEED \$300,000].

* Sec. 38. AS 43.65.018(d) is amended to read:

(d) A contribution claimed as a credit under this section may not

(1) be **the basis for a credit** claimed [AS A CREDIT] under another provision of this title; and

(2) when combined with **contributions that are the basis for** credits taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014, AS 43.55.019, AS 43.56.018, AS 43.75.018, or AS 43.77.045, **result in the total amount of the credits exceeding \$5,000,000; if the taxpayer is a member of an affiliated group, then the total amount of credits may not exceed \$5,000,000 for the affiliated group; in this paragraph, "affiliated group" has the meaning given in AS 43.20.073** [EXCEED \$150,000].

* Sec. 39. AS 43.65.018(d), as amended by sec. 38 of this Act, is amended to read:

(d) A contribution claimed as a credit under this section may not

(1) be the basis for a credit claimed under another provision of this title; and

(2) when combined with contributions that are the basis for credits taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014, AS 43.55.019, AS 43.56.018, AS 43.75.018, or AS 43.77.045, result in the total amount of the credits exceeding **\$150,000** [\$5,000,000; IF THE TAXPAYER IS A MEMBER OF AN AFFILIATED GROUP, THEN THE TOTAL AMOUNT OF CREDITS MAY NOT EXCEED \$5,000,000 FOR THE AFFILIATED GROUP; IN THIS PARAGRAPH, "AFFILIATED GROUP" HAS THE MEANING GIVEN IN AS 43.20.073].

* Sec. 40. AS 43.65.018 is amended by adding a new subsection to read:

(f) The credit under this section may not reduce a person's tax liability under

1 this chapter to below zero for any tax year. An unused credit or portion of a credit not
 2 used under this section for a tax year may not be sold, traded, transferred, or applied in
 3 a subsequent tax year.

4 * **Sec. 41.** AS 43.75.018(a) is amended to read:

5 (a) A person engaged in a fisheries business is allowed a credit against the tax
 6 due under this chapter for cash contributions accepted

7 (1) for direct instruction, research, and educational support purposes,
 8 including library and museum acquisitions, and contributions to endowment, by an
 9 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
 10 four-year college accredited by a regional accreditation association;

11 (2) for secondary school level vocational education courses, [AND]
 12 programs, and facilities by a school district in the state; [AND]

13 (3) for vocational education courses, programs, and facilities by a
 14 state-operated vocational technical education and training school; and

15 (4) for a facility by a nonprofit, public or private, Alaska two-year
 16 or four-year college accredited by a regional accreditation association.

17 * **Sec. 42.** AS 43.75.018(a), as amended by sec. 41 of this Act, is amended to read:

18 (a) A person engaged in a fisheries business is allowed a credit against the tax
 19 due under this chapter for cash contributions accepted

20 (1) for direct instruction, research, and educational support purposes,
 21 including library and museum acquisitions, and contributions to endowment, by an
 22 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
 23 four-year college accredited by a regional accreditation association;

24 (2) for secondary school level vocational education courses and [,]
 25 programs [, AND FACILITIES] by a school district in the state; and

26 (3) [FOR VOCATIONAL EDUCATION COURSES, PROGRAMS,
 27 AND FACILITIES] by a state-operated vocational technical education and training
 28 school [; AND

29 (4) FOR A FACILITY BY A NONPROFIT, PUBLIC OR PRIVATE,
 30 ALASKA TWO-YEAR OR FOUR-YEAR COLLEGE ACCREDITED BY A
 31 REGIONAL ACCREDITATION ASSOCIATION].

1 * **Sec. 43.** AS 43.75.018(b) is amended to read:

2 (b) The amount of the credit is

3 (1) 50 percent of contributions of not more than \$100,000; [AND]

4 (2) 100 percent of the next \$200,000 [\$100,000] of contributions; **and**

5 **(3) 50 percent of the amount of contributions that exceed \$300,000.**

6 * **Sec. 44.** AS 43.75.018(b), as amended by sec. 43 of this Act, is amended to read:

7 (b) The amount of the credit is

8 (1) 50 percent of contributions of not more than \$100,000; **and**

9 (2) 100 percent of the next \$100,000 [\$200,000] of contributions [;

10 AND

11 (3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT

12 EXCEED \$300,000].

13 * **Sec. 45.** AS 43.75.018(d) is amended to read:

14 (d) A contribution claimed as a credit under this section may not

15 (1) be the basis for a credit claimed [AS A CREDIT] under another
16 provision of this title; and

17 (2) when combined with contributions that are the basis for credits
18 taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014,
19 AS 43.55.019, AS 43.56.018, AS 43.65.018, or AS 43.77.045, result in the total
20 amount of the credits exceeding \$5,000,000; if the taxpayer is a member of an
21 affiliated group, then the total amount of credits may not exceed \$5,000,000 for
22 the affiliated group; in this paragraph, "affiliated group" has the meaning given
23 in AS 43.20.073 [EXCEED \$150,000].

24 * **Sec. 46.** AS 43.75.018(d), as amended by sec. 45 of this Act, is amended to read:

25 (d) A contribution claimed as a credit under this section may not

26 (1) be the basis for a credit claimed under another provision of this
27 title; and

28 (2) when combined with contributions that are the basis for credits
29 taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014,
30 AS 43.55.019, AS 43.56.018, AS 43.65.018, or AS 43.77.045, result in the total
31 amount of the credits exceeding \$150,000 [\$5,000,000; IF THE TAXPAYER IS A

MEMBER OF AN AFFILIATED GROUP, THEN THE TOTAL AMOUNT OF CREDITS MAY NOT EXCEED \$5,000,000 FOR THE AFFILIATED GROUP; IN THIS PARAGRAPH, "AFFILIATED GROUP" HAS THE MEANING GIVEN IN AS 43.20.073].

* **Sec. 47.** AS 43.75.018 is amended by adding a new subsection to read:

(f) The credit under this section may not reduce a person's tax liability under this chapter to below zero for any tax year. An unused credit or portion of a credit not used under this section for a tax year may not be sold, traded, transferred, or applied in a subsequent tax year.

* **Sec. 48.** AS 43.77.045(a) is amended to read:

(a) In addition to the credit allowed under AS 43.77.040, a person engaged in a floating fisheries business is allowed a credit against the tax due under this chapter for cash contributions accepted

(1) for direct instruction, research, and educational support purposes, including library and museum acquisitions, and contributions to endowment, by an Alaska university foundation or by a nonprofit, public or private, Alaska two-year or four-year college accredited by a regional accreditation association;

(2) for secondary school level vocational education courses, [AND] programs, and facilities by a school district in the state; [AND]

(3) for vocational education courses, programs, and facilities by a state-operated vocational technical education and training school; and

(4) for a facility by a nonprofit, public or private, Alaska two-year or four-year college accredited by a regional accreditation association.

* **Sec. 49.** AS 43.77.045(a), as amended by sec. 48 of this Act, is amended to read:

(a) In addition to the credit allowed under AS 43.77.040, a person engaged in a floating fisheries business is allowed a credit against the tax due under this chapter for cash contributions accepted

(1) for direct instruction, research, and educational support purposes, including library and museum acquisitions, and contributions to endowment, by an Alaska university foundation or by a nonprofit, public or private, Alaska two-year or four-year college accredited by a regional accreditation association;

(2) for secondary school level vocational education courses and [,]
programs [, AND FACILITIES] by a school district in the state; and

(3) [FOR VOCATIONAL EDUCATION COURSES, PROGRAMS,
AND FACILITIES] by a state-operated vocational technical education and training
school [; AND

(4) FOR A FACILITY BY A NONPROFIT, PUBLIC OR PRIVATE,
ALASKA TWO-YEAR OR FOUR-YEAR COLLEGE ACCREDITED BY A
REGIONAL ACCREDITATION ASSOCIATION].

* Sec. 50. AS 43.77.045(b) is amended to read:

(b) The amount of the credit is

(1) 50 percent of contributions of not more than \$100,000; [AND]

(2) 100 percent of the next \$200,000 [\$100,000] of contributions; and

(3) 50 percent of the amount of contributions that exceed \$300,000.

* Sec. 51. AS 43.77.045(b), as amended by sec. 50 of this Act, is amended to read:

(b) The amount of the credit is

(1) 50 percent of contributions of not more than \$100,000; and

(2) 100 percent of the next \$100,000 [\$200,000] of contributions [;

AND

(3) 50 PERCENT OF THE AMOUNT OF CONTRIBUTIONS THAT
EXCEED \$300,000].

* Sec. 52. AS 43.77.045(d) is amended to read:

(d) A contribution claimed as a credit under this section may not

(1) be the basis for a credit claimed [AS A CREDIT] under another
provision of this title; and

(2) when combined with contributions that are the basis for credits
taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014,
AS 43.55.019, AS 43.56.018, AS 43.65.018, or AS 43.75.018, result in the total
amount of the credits exceeding \$5,000,000; if the taxpayer is a member of an
affiliated group, then the total amount of credits may not exceed \$5,000,000 for
the affiliated group; in this paragraph, "affiliated group" has the meaning given
in AS 43.20.073 [EXCEED \$150,000].

1 *** Sec. 53.** AS 43.77.045(d), as amended by sec. 52 of this Act, is amended to read:

2 (d) A contribution claimed as a credit under this section may not

3 (1) be the basis for a credit claimed under another provision of this
4 title; and

5 (2) when combined with contributions that are the basis for credits
6 taken during the taxpayer's tax year under AS 21.89.070, 21.89.075, AS 43.20.014,
7 AS 43.55.019, AS 43.56.018, AS 43.65.018, or AS 43.75.018, result in the total
8 amount of the credits exceeding \$150,000 [\$5,000,000; IF THE TAXPAYER IS A
9 MEMBER OF AN AFFILIATED GROUP, THEN THE TOTAL AMOUNT OF
10 CREDITS MAY NOT EXCEED \$5,000,000 FOR THE AFFILIATED GROUP; IN
11 THIS PARAGRAPH, "AFFILIATED GROUP" HAS THE MEANING GIVEN IN
12 AS 43.20.073].

13 *** Sec. 54.** AS 43.77.045 is amended by adding a new subsection to read:

14 (f) The credit under this section may not reduce a person's tax liability under
15 this chapter to below zero for any tax year. An unused credit or portion of a credit not
16 used under this section for a tax year may not be sold, traded, transferred, or applied in
17 a subsequent tax year.

18 *** Sec. 55.** AS 21.06.110(9); AS 21.89.070(f), 21.89.075(f); AS 43.05.010(15);
19 AS 43.20.014(f); AS 43.55.019(f); AS 43.56.018(f); AS 43.65.018(f); AS 43.75.018(f); and
20 AS 43.77.045(f) are repealed.

21 *** Sec. 56.** Sections 1, 2, 4, 6, 8, 9, 11 - 13, 15, 17, 19, 20, 22, 24, 26, 27, 29, 31, 33, 34, 36,
22 38, 40, 41, 43, 45, 47, 48, 50, 52, and 54 of this Act take effect January 1, 2011.

23 *** Sec. 57.** Except as provided in sec. 56 of this Act, this Act takes effect January 1, 2014.